IN THE CLAIMS:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (currently amended) A method of fabricating a display device comprising the steps of: forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a first organic leveling film containing a siloxane structure over the gate wiring; forming a second organic leveling film containing a siloxane structure on the first organic leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film.

2. (currently amended) A method of fabricating a display device comprising the steps of: forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a first organic leveling film containing a siloxane structure over the gate wiring; forming a second organic leveling film containing a siloxane structure on the first organic leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film, and

wherein the thickness of the first $\frac{\text{organie}}{\text{organie}}$ leveling film is 0.1 μ m or more and less than 1.5 μ m.

3. (currently amended) A method of fabricating a display device comprising the steps of: forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a first organic leveling film containing a siloxane structure over the gate wiring; forming a second organic leveling film containing a siloxane structure on the first organic leveling film;

forming a pixel electrode on the second organie leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film, and

wherein the thickness of the second $\overline{\text{organie}}$ leveling film is from 0.1 μm to 2.9 μm inclusive.

4. (currently amended) A method of fabricating a display device comprising the steps of: forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a first organic leveling film containing a siloxane structure over the gate wiring; forming a second organic leveling film containing a siloxane structure on the first organic leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film, and

wherein the total thickness of the first organic leveling film and the second organic leveling film is from 0.2 μm to 3.0 μm inclusive.

5. (currently amended) A method of fabricating a display device comprising the steps of: forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a first organic leveling film containing a siloxane structure over the gate wiring; forming a second organic leveling film containing a siloxane structure on the first organic leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film, and

wherein the first organic leveling film and the second organic leveling film are insulating films formed by spin coating.

6. (currently amended) A method of fabricating a display device comprising the steps of:

forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a wiring over the gate wiring;

forming a first organic leveling film containing a siloxane structure over the gate wiring;

forming a second organic leveling film containing a siloxane structure on the first organic

leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film, and

wherein each of the first organic leveling film and the second organic leveling film comprises at least one of a polyimide resin and an acrylic resin.

7. (currently amended) A method of fabricating a display device comprising the steps of:

forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a first organic leveling film containing a siloxane structure over the gate wiring;

forming a second organic leveling film containing a siloxane structure on the first organic leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film, and

wherein the first organic leveling film and the second organic leveling film comprise the same material.

8. (currently amended) A method of fabricating a display device comprising the steps of:

forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a first organic leveling film comprising of a resin containing a siloxane structure over the gate wiring;

forming a second organic leveling film comprising of a resin containing a siloxane structure on the first organic leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film.

9. (currently amended) A method of fabricating a display device comprising the steps of:

forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a insulating film comprising an inorganic material over the gate insulating film;

forming a first organic leveling film containing a siloxane structure over the insulating film;

forming a second organic leveling film containing a siloxane structure on the first organic leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film.

10. (currently amended) A method of fabricating a display device comprising the steps of:

forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

applying a first layer comprising resin containing a siloxane structure by spin coating;

baking the first layer to form a first organie leveling film;

applying a second layer eomprising resin containing a siloxane structure by spin coating;

baking the second layer to form a second organic leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL

layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film.

11. (canceled)

12. (currently amended) A <u>The</u> method according to claim 1, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

13. (canceled)

14. (currently amended) A <u>The</u> method according to claim 2, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

15. (canceled)

16. (currently amended) A <u>The</u> method according to claim 3, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

17. (canceled)

18. (currently amended) A <u>The</u> method according to claim 4, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

19. (canceled)

20. (currently amended) A <u>The</u> method according to claim 5, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

21. (canceled)

22. (currently amended) A <u>The</u> method according to claim 6, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

23. (canceled)

24. (currently amended) A <u>The</u> method according to claim 7, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

25. (canceled)

26. (currently amended) A <u>The</u> method according to claim 8, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

27. (canceled)

28. (currently amended) A <u>The</u> method according to claim 9, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

29. (canceled)

30. (currently amended) A <u>The</u> method according to claim 10, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.

31. (currently amended) A method of fabricating a display device comprising the steps of:

forming a semiconductor film over a substrate;

forming a gate insulating film on the semiconductor film;

forming a gate wiring on the gate insulating film;

forming a first inorganic film on the gate wiring;

forming a wiring on the first inorganic film;

forming a second inorganic film on the wiring;

forming a first organic leveling film containing a siloxane structure on the second inorganic

film;

forming a second organic leveling film containing a siloxane structure on the first organic leveling film;

forming a pixel electrode on the second organic leveling film; and

forming one of a layer selected from the group consisting of a liquid crystal layer and an EL layer over the pixel electrode,

wherein the thickness of the first organic leveling film is thinner than that of the second organic leveling film.

32. (currently amended) A The method according to claim 31, wherein the display device is used in one selected from the group consisting of a portable phone, a video camera, a computer, and a projector.